

**MEMORANDUM OF DOLLAR ACCOUNT PLEDGE AGREEMENT
(BNRR 1996-A)**

Memorandum of Dollar Account Pledge Agreement, made and entered into on February 22, 1996 by and between Dia Stream Ltd., a Japanese corporation ("*Borrower*"), and Kreditanstalt für Wiederaufbau ("*Agent*").

WITNESSETH:

The undersigned have entered into that certain Dollar Account Pledge Agreement (BNRR 1996-A) (the "*Pledge Agreement*"), dated February 2, 1996, by which the Borrower has pledged, assigned, and granted to the Agent a security interest in, all of the Borrower's right, title and interest in and to the Dollar Account described in said Pledge Agreement.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

DIA STREAM LTD.

By T. Miwa
Name: Takahiro Miwa
Title: Attorney-in-Fact

Executed on this ____ day of February, 1996.

KREDITANSTALT FÜR WIEDERAUFBAU

By _____
Name:
Title:

Executed on this ____ day of February, 1996.

By _____
Name:
Title:

Executed on this ____ day of February, 1996.

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IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

DIA STREAM LTD.

By _____
Name: Takahiro Miwa
Title: Attorney-in-Fact

Executed on this ____ day of February, 1996.

KREDITANSTALT FÜR WIEDERAUFBAU

By _____
Name: Michael Jung
Title: Vice President

Executed on this 15th day of February, 1996.

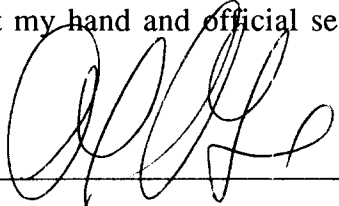
By _____
Name: Bernd Bakhoff
Title: Senior Project Manager

Executed on this 15th day of February, 1996.

STATE OF NEW YORK)
COUNTY OF New York) SS.:

On this, the 14th day of February, 1996, before me, a Notary Public in and for said County and State, personally appeared Takahiro Miwa, who being by me duly sworn, says that he is the Attorney-in-Fact of DIA STREAM LTD., that said instrument was signed on February 14th, 1996 on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.


Name: MARIO G. MORBONE
Notary Public Notary Public for State of New York
My Commission Expires: Oct. 24-25, 1999
Residing in Qualified in Kings County
Commission Expires October 31, 1996

STATE OF _____)
COUNTY OF _____) SS.:

On this, the _____ day of February, 1996, before me, a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that (s)he is the _____ of KREDITANSTALT FÜR WIEDERAUFBAU, that said instrument was signed on February __, 1996 on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name: _____
Notary Public
My Commission Expires: _____
Residing in _____

STATE OF NEW YORK)
) SS.:
COUNTY OF _____)

On this, the _____ day of February, 1996, before me, a Notary Public in and for said County and State, personally appeared Takahiro Miwa, who being by me duly sworn, says that he is the Attorney-in-Fact of DIA STREAM LTD., that said instrument was signed on February __, 1996 on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name:
Notary Public
My Commission Expires:
Residing in _____

STATE OF New York)
) SS.:
COUNTY OF New York)

On this, the 15th day of February, 1996, before me, a Notary Public in and for said County and State, personally appeared Michael Jung, who being by me duly sworn, says that he is the Vice President of KREDITANSTALT FÜR WIEDERAUFBAU, that said instrument was signed on February 15, 1996 on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Remi Bissu

Name:
Notary Public
My Commission Expires:
Residing in NYC
REMI BISSU
Notary Public, State of New York
No. 01BI5040125
Qualified in Kings County
Certificate Filed in New York County
Commission Expires March 6, 1997

STATE OF New York)
) SS.:
COUNTY OF New York)

On this, the 15th day of February, 1996, before me, a Notary Public in and for said County and State, personally appeared Bernd Bockholt, who being by me duly sworn, says that ~~he~~ he is the Senior Project Manager of KREDITANSTALT FÜR WIEDERAUFBAU, that said instrument was signed on February 15, 1996 on behalf of said corporation by authority of its Board of Directors, and ~~he~~he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Remi Bissu

Name:

Notary Public

My Commission Expires:

Residing in NYC

REMI BISSU
Notary Public, State of New York
No. 01BI5040125
Qualified in Kings County
Certificate Filed in New York County
Commission Expires March 6, 1997

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	ROAD NUMBERS
General Motors Corporation (Electro-Motive Division) Model SD 70M-AC Diesel Electric Locomotives	8	BN 9717 through BN 9724, inclusive